

## NOTICES OF SUBSTANTIVE POLICY STATEMENTS

The Administrative Procedure Act requires the publication of substantive policy statements issued by agencies (A.R.S. § 41-1013(B)(14)). Substantive policy statements are written expressions which inform the general public of an agency's current approach to rule or regulation practice. Substantive policy statements are advisory only. A substantive policy statement does not include internal procedural documents that only affect the internal procedures of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules made in accordance with the Arizona Administrative Procedure Act. If you believe that a substantive policy statement does impose additional requirements or penalties on regulated parties you may petition the agency under A.R.S. § 41-1033 for a review of the statement.

### NOTICE OF SUBSTANTIVE POLICY STATEMENT

#### BOARD OF EQUALIZATION

**1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**

Representation before the Board in disputes of less than \$5,000  
# SBOE-04-006

**2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**

June 28, 2004

**3. Summary of the contents of the substantive policy statement:**

This statement establishes Board policy allowing any duly authorized agent not receiving a fee to represent a party before the Board in appeals in which the tax amount in dispute is less than \$5,000.

**4. A statement as to whether the substantive policy statement is a new statement or a revision:**

This is a new statement

**5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:**

Name: Harold Scott, Chairman

Address: 100 N. 15th Ave.  
Suite 130  
Phoenix, AZ 85007

Telephone: (602) 364-1601

**6. Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:**

A copy of the statement may be obtained at the SBOE office at the address listed in item five above. There will be a charge of 25 cents per page, payable in cash or by money order to the State Board of Equalization.

### NOTICE OF SUBSTANTIVE POLICY STATEMENT

#### BOARD OF EQUALIZATION

**1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**

Scope of A.R.S. §§ 42-16251 through 42-16258 (the "error correction statutes")  
# SBOE-04-007

**2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**

July 23, 2004

**3. Summary of the contents of the substantive policy statement:**

Establishes Board policy regarding the scope of the error correction statutes, including what constitutes an error and how to deal with valuation issues that arise in an error appeal.

**4. A statement as to whether the substantive policy statement is a new statement or a revision:**

This is a new statement

**5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:**

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